IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 334 of 1999
to
INCOME TAX APPLICATION No 343 of 1999

with

INCOME TAX APPLICATION No 414 of 1999
to
INCOME TAX APPLICATION No 419 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

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THE COMMISSIONER OF INCOME-TAX
Versus
DR.RAMSWAROOP M. SHARMA

Appearance:
1. INCOME TAX APPLICATION No. 334 of 1999
MR MANISH R BHATT for Petitioner No. 1
MR SN SOPARKAR for Respondent No. 1
2. INCOME TAX APPLICATION No. 414 of 1999
MR MANISH R BHATT for Petitioner No. 1
NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE K.A.PUJ

Date of decision: 07/08/2002

COMMON ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Heard Mr Manish R Bhatt, learned Senior Standing Counsel appearing for the applicant- revenue and Mr Kaji learned counsel for the respondent- assessee.

2. Having heard the learned counsel for the parties, we are of the view that the following common questions of law arise in all these matters:-

(i) Whether, in light of the provisions of Section 145 of the Income-tax Act, 1961, the Income-tax Appellate Tribunal is right in law and on facts in substantially deleting the additions and in confirming the deletions made by the CIT (Appeals) in respect of suppressed medical treatment receipts?

(ii) Whether, having regard to the provisions of Chapter V of the Income-tax Act, 1961, the Income-tax Appellate Tribunal is right in law and on facts in deleting the additions made in respect of clubbing of income of Mrs. JJ Christian from the business M/s. Pashmi Ads in the hands of the assessee?

The Tribunal shall accordingly draw a statement of case and refer the above questions for our opinion.

3. The applications are accordingly allowed. Rule is made absolute to the aforesaid extent with no order as to costs.

(M.S. Shah,J) (K.A. Puj,J)

zgs/-